

2016 No. 0000

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment) Regulations
2016**

Made - - - - ***
Laid before Parliament ***
Coming into force - - 6 April 2016

The Treasury make the following regulations in exercise of the power conferred by section 9B(9) of the Social Security Contributions and Benefits Act 1992(a) and section 9B(9) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b).

Citation and commencement

1. These regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2016 and come into force on 6 April 2016.

Amendment of the Social Security (Contributions) Regulations 2001

2. (1) The Social Security (Contributions) Regulations 2001 are amended as follows.

(2) In Part 9 (special classes of earners) after regulation 154 (modification of the Act and these regulations) insert:

CASE H

Apprentices: zero-rate secondary Class 1 contributions

154A. (1) For the purposes of section 9B (zero-rate secondary Class 1 contributions for certain apprentices) of the Act, an apprentice is a person who meets the conditions set out in paragraphs (2) and (3).

(2) The person is employed under:

- (a) an approved English apprenticeship agreement within the meaning of section A1 of the Apprenticeships, Skills, Children and Learning Act 2009(c) (the 2009 Act)
- (b) an English apprenticeship agreement within the meaning of section 32 of the 2009 Act as saved by paragraph 2 of Part 2 of the Schedule to the Deregulation Act 2015 (Commencement No. 1 and Transitional and Saving Provisions) Order 2015(d)

(a) 1992 c. 4. Section 9B was inserted by section 1(4) of the National Insurance Contributions Act 2015 (c. 5) (“the NICs Act”).
(b) 1992 c. 7. Section 9B was inserted by section 1(9) of the NICs Act.
(c) c. 22. Section A1 was inserted by section 3 and paragraph 1 of Schedule 1 to the Deregulation Act 2015 (c. 20).
(d) S.I. 2015/994.

- (c) a Welsh apprenticeship agreement within the meaning of section 32 of the 2009 Act
- (d) arrangements made by the Secretary of State or the Scottish Ministers under section 2 of the Employment and Training Act 1973(a)
- (e) arrangements made by the Secretary of State or the Scottish Ministers under section 2 of the Enterprise and New Towns (Scotland) Act 1990(b) or
- (f) arrangements made by the Department for Employment and Learning under section 1 of the Employment and Training Act (Northern Ireland) 1950(c)

(3) The arrangements or agreement under which the person is being trained are set out in or accompanied by, a written agreement made between that person, the employer and the training provider which contains the following information:

- (a) the type of apprenticeship framework or standard being followed
- (b) the start date of the apprenticeship and
- (c) the expected completion date of the apprenticeship

Name
Name

Date

Two of the Lords Commissioners of Her Majesty's Treasury

(a) c.50.
(b) c.35.
(c) c. 29 (N.I).